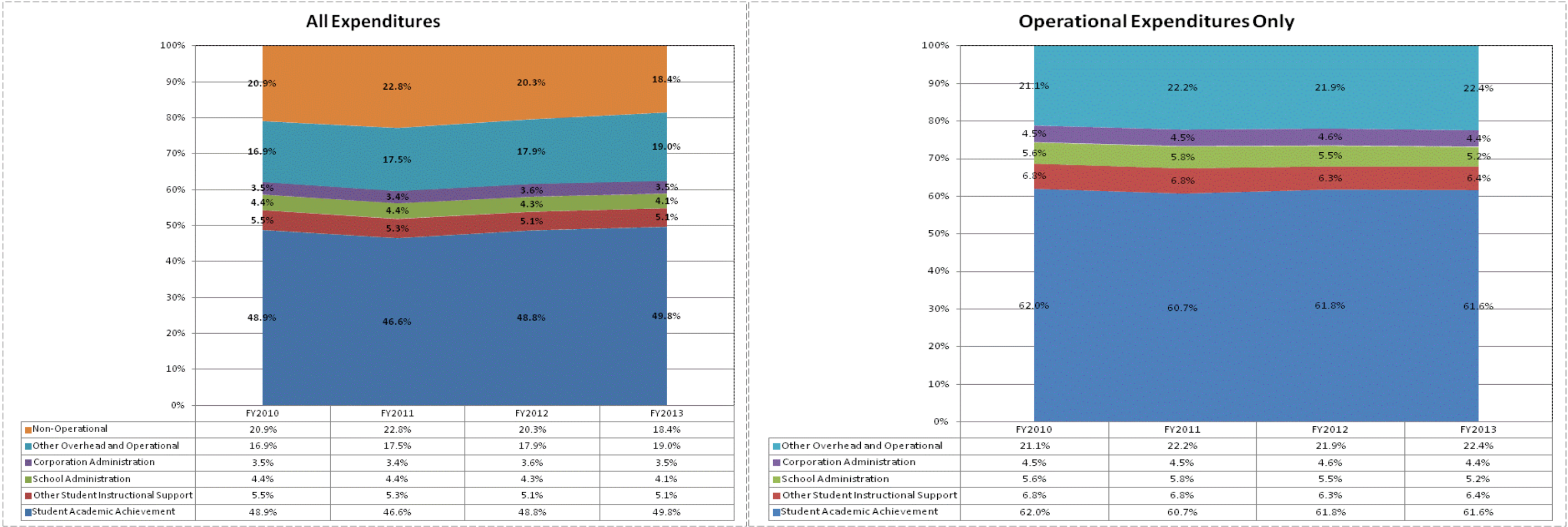


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Warsaw Community Schools (4415)

Warsaw Community Schools (4415)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$31,816,065	54.2%	\$33,659,874	49.6%	\$36,407,126	48.8%	\$37,453,075	49.8%
Student Instructional Support	\$5,671,115	9.7%	\$6,530,672	9.6%	\$6,999,218	9.4%	\$6,949,474	9.2%
Overhead and Operational	\$11,013,763	18.8%	\$14,809,142	21.8%	\$16,073,722	21.5%	\$16,966,647	22.5%
Nonoperational	\$10,186,850	17.4%	\$12,884,886	19.0%	\$15,187,634	20.3%	\$13,879,666	18.4%
Grand Total	\$58,687,793		\$67,884,574		\$74,667,700		\$75,248,862	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	63.9%	59.2%	58.1%	59.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Warsaw Community Schools (4415)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$54,925	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$1,321,149	\$1,455,016	N/A	N/A	10%
11100 Regular Programs; Elementary	\$9,766,939	\$13,262,129	\$12,892,603	\$13,373,270	37%	1%	4%
11200 Regular Programs; Middle/Junior High	\$2,747,861	\$3,929,778	\$3,648,997	\$3,739,137	36%	-5%	2%
11300 Regular Programs; High School	\$4,424,095	\$6,340,128	\$6,941,848	\$6,737,153	52%	6%	-3%
11420 Vocational Education; Agriculture B	\$84,713	\$118,187	\$141,964	\$139,583	65%	18%	-2%
11430 Vocational Education; Distributive Education	\$1,859	\$5,247	\$3,385	\$280	-85%	-95%	-92%
11450 Vocational Education; Consumer and Homemaking	\$466,334	\$541,604	\$633,818	\$516,394	11%	-5%	-19%
11470 Vocational Education; Business Education	\$414,271	\$403,337	\$302,798	\$312,905	-24%	-22%	3%
11480 Vocational Education; Industrial Education A	\$127,211	\$160,523	\$183,412	\$202,064	59%	26%	10%
11510 Vocational Education; Cooperative Education	\$121,474	\$198,766	\$126,377	\$234,384	93%	18%	85%
11590 Other Vocational Education Programs	\$5,902	\$6,653	\$9,611	\$4,560	-23%	-31%	-53%
12110 Gifted And Talented; Gifted and Talented	\$135,476	\$222,768	\$189,589	\$169,671	25%	-24%	-11%
12210 Mental Disabilities; Mild Mental Disabilities	\$192,218	\$200,987	\$172,508	\$177,886	-7%	-11%	3%
12220 Mental Disabilities; Moderate Mental Disabilities	\$165,721	\$322,881	\$324,051	\$283,215	71%	-12%	-13%
12230 Mental Disabilities; Severe Mental Disabilities	\$3,113	\$4,465	\$5,812	\$3,735	20%	-16%	-36%
12310 Physical Impairment; Orthopedic Impairment	\$50,759	\$1,437	\$0	\$0	-100%	-100%	N/A
12320 Physical Impairment; Multiple Disabilities	\$89,512	\$109,196	\$160,893	\$173,212	94%	59%	8%
12330 Physical Impairment; Visual Impairment	\$63,326	\$44,037	\$84,195	\$84,868	34%	93%	1%
12340 Physical Impairment; Hearing Impairment	\$76,213	\$118,215	\$266,367	\$268,942	253%	128%	1%
12350 Physical Impairment; Homebound	\$25,816	\$24,386	\$18,962	\$26,193	1%	7%	38%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$235,150	\$426,323	\$506,928	\$536,706	128%	26%	6%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$13,016	\$25,440	\$32,629	N/A	151%	28%
12510 Culturally Different; Communication Disorders	\$24,730	\$22,495	\$48,848	\$57,515	133%	156%	18%
12520 Culturally Different; Compensatory	\$164,322	\$582,740	\$143,172	\$188,900	15%	-68%	32%
12610 Learning Disability	\$21,856	\$0	\$55,270	\$3,489	-84%	N/A	-94%
12810 Special Education Preschool	\$202,443	\$283,494	\$291,205	\$328,945	62%	16%	13%
12900 Other Special Programs	\$1,473,166	\$2,601,852	\$2,371,827	\$2,442,012	66%	-6%	3%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$188,846	\$155,527	\$308,860	\$302,963	60%	95%	-2%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$2,000	\$0	N/A	N/A	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$848	\$402	\$10,081	\$15,854	> 500%	> 500%	57%
14100 Summer School Programs; Elementary	\$184,137	\$303,712	\$238,728	\$290,636	58%	-4%	22%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$18,680	\$17,158	N/A	N/A	-8%
14300 Summer School Programs; High School	\$172,919	\$241,420	\$227,334	\$287,498	66%	19%	26%
16200 Preventive Remediation	\$178,393	\$236,236	\$137,868	\$139,936	-22%	-41%	2%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$0	\$4,320	\$13,484	N/A	N/A	212%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$0	\$0	\$1,209,302	\$2,213,972	N/A	N/A	83%
22110 Improvement of Instruction; Service Area Direction	\$252,457	\$339,170	\$290,102	\$532,766	111%	57%	84%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$92,298	\$51,566	\$83,495	\$162,867	76%	216%	95%
22130 Improvement of Instruction; Instructional Staff Training	\$108,181	\$240,516	\$529,244	\$685,506	> 500%	185%	30%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$12,700	\$31,972	\$3,570	\$5,047	-60%	-84%	41%
22210 Library/Media Services; Service Area Direction	\$31,684	\$54,697	\$59,374	\$60,686	92%	11%	2%
22220 Library/Media Services; School Library	\$520,145	\$638,625	\$649,831	\$485,435	-7%	-24%	-25%
22250 Library/Media Services; Computer Assisted Instruction Services	\$181,960	\$65,561	\$44,610	\$16,376	-91%	-75%	-63%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$26,035	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$542,779	\$0	\$0	\$0	-100%	N/A	N/A
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$982	\$0	N/A	N/A	-100%
22400 Academic Student Assessment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$168	\$71,201	\$30,259	N/A	> 500%	-58%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$787,878	\$1,355,657	\$1,620,482	\$645,045	-18%	-52%	-60%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Warsaw Community Schools (4415)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26497 2007 Account Code - Teachers Retirement Fund	\$681,146	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$25,020,853	\$33,659,874	\$36,407,126	\$37,453,075	50%	11%	3%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$51,009	\$114,050	\$114,375	\$139,945	174%	23%	22%
21140 Attendance and Social Work Services; Pupil Accounting	\$3,573	\$39,290	\$49,541	\$41,713	> 500%	6%	-16%
21220 Guidance Services; Counseling Services	\$599,925	\$855,338	\$873,883	\$979,029	63%	14%	12%
21290 Guidance Services; Other Guidance Services	\$0	\$6,303	\$0	\$0	N/A	-100%	N/A
21310 Health Services; Service Area Direction	\$49,282	\$59,961	\$63,720	\$59,082	20%	-1%	-7%
21340 Health Services; Nurse Services	\$307,492	\$477,902	\$593,540	\$612,444	99%	28%	3%
21390 Health Services; Other Health Services	\$221,156	\$330,948	\$361,337	\$364,435	65%	10%	1%
21420 Psychological Testing	\$242,616	\$289,828	\$238,753	\$263,381	9%	-9%	10%
21490 Other Psychological Services	\$0	\$0	\$5,037	\$0	N/A	N/A	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$327,564	\$540,753	\$570,836	\$631,352	93%	17%	11%
21530 Speech Pathology and Audiology Services; Audiology Services	\$8,339	\$14,650	\$3,903	\$3,104	-63%	-79%	-20%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$20,661	\$255,033	\$0	N/A	-100%	-100%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$321	\$0	N/A	N/A	-100%
21810 Special Education Administration; Service Area Direction	\$355,154	\$541,331	\$467,326	\$475,875	34%	-12%	2%
21890 Special Education Administration; Other Special Education Administration	\$0	\$122,395	\$115,467	\$177,665	N/A	45%	54%
21990 Other Support Services, Students; Other Student Services	\$0	\$68,195	\$109,519	\$97,938	N/A	44%	-11%
24100 Office of The Principal	\$2,247,189	\$3,049,067	\$3,176,626	\$3,103,512	38%	2%	-2%
Student Instructional Support Total	\$4,413,299	\$6,530,672	\$6,999,218	\$6,949,474	57%	6%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$28,170	\$35,895	\$43,272	\$46,733	66%	30%	8%
23150 Board of Education; Legal Services	\$22,327	\$34,778	\$35,452	\$12,784	-43%	-63%	-64%
23160 Board of Education; Promotion Expenses	\$2,722	\$8,902	\$11,657	\$7,201	165%	-19%	-38%
23190 Board of Education; Other Governing Body Services	\$11,959	\$9,881	\$14,593	\$9,498	-21%	-4%	-35%
23210 Executive Administration; Office of The Superintendent	\$256,808	\$497,908	\$480,621	\$436,104	70%	-12%	-9%
23220 Executive Administration; Community Relations	\$22,602	\$44,734	\$49,730	\$50,829	125%	14%	2%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$416,000	\$295,000	N/A	N/A	-29%
25110 Fiscal Services; Office of The Business Manager	\$157,588	\$251,516	\$320,667	\$377,091	139%	50%	18%
25120 Fiscal Services; Service Area Direction	\$58,861	\$73,402	\$76,925	\$41,191	-30%	-44%	-46%
25140 Fiscal Services; Receiving and Disbursing Funds	\$29,380	\$49,822	\$45,468	\$31,583	7%	-37%	-31%
25150 Fiscal Services; Payroll Services	\$129,446	\$245,590	\$231,974	\$211,561	63%	-14%	-9%
25191 Other Fiscal Services; Refund of Revenue	\$3,545	\$10,569	\$7,907	\$6,160	74%	-42%	-22%
25192 Other Fiscal Services; Petty Cash	\$150	\$0	\$0	\$0	-100%	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$475	\$475	\$475	\$425	-11%	-11%	-11%
25199 Other Fiscal Services; Other	\$159	\$42	\$11	\$67	-58%	60%	> 500%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$27,328	\$36,950	\$37,423	\$58,099	113%	57%	55%
25600 Public Information Services	\$0	\$0	\$0	\$20,938	N/A	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$306	N/A	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$47,307	N/A	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$2,680	\$1,125	\$2,202	N/A	-18%	96%
25750 Personnel Services; Health Services	\$16,460	\$629	\$5,394	\$5,526	-66%	> 500%	2%
25850 Administrative Technology Services; Network Support	\$0	\$881,532	\$892,566	\$989,596	N/A	12%	11%
25890 Other Technology Services	\$989	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$129	\$467	\$86	\$1,776	> 500%	280%	> 500%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$130,047	\$176,130	\$191,337	\$201,828	55%	15%	5%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,027,839	\$5,195,202	\$5,258,562	\$5,484,551	36%	6%	4%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$611,860	\$969,756	\$1,447,460	\$1,515,276	148%	56%	5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Warsaw Community Schools (4415)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$332	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$28,866	\$0	\$0	\$23,310	-19%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$216,114	\$365,836	\$385,508	\$368,973	71%	1%	-4%
27010 Student Transportation; Service Area Direction	\$142,844	\$354,128	\$311,318	\$316,789	122%	-11%	2%
27100 Student Transportation; Vehicle Operation	\$1,031,820	\$1,268,121	\$1,274,818	\$1,385,916	34%	9%	9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$642,433	\$845,936	\$961,207	\$1,053,447	64%	25%	10%
27400 Student Transportation; Purchase of School Buses	\$146,506	\$592,560	\$489,175	\$718,241	390%	21%	47%
27500 Student Transportation; Insurance on Buses	\$84,584	\$71,754	\$67,258	\$69,985	-17%	-2%	4%
27700 Student Transportation; Contracted Transportation Services	\$1,349	\$6,281	\$12,750	\$15,690	> 500%	150%	23%
31100 Food Services Operations; Service Area Direction	\$103,409	\$206,840	\$239,668	\$265,204	156%	28%	11%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,778,975	\$2,551,561	\$2,763,317	\$2,895,463	63%	13%	5%
31300 Food Services Operations; Food Delivery	\$0	\$19,265	\$0	\$0	N/A	-100%	N/A
Overhead and Operational Total	\$9,716,072	\$14,809,142	\$16,073,722	\$16,966,647	75%	15%	6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$14,940	\$4,717	\$7,545	\$0	-100%	-100%	-100%
33400 Athletic Coaches	\$297,009	\$386,417	\$368,449	\$380,094	28%	-2%	3%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$0	\$1,822	\$0	\$0	N/A	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$69,315	\$157,883	\$190,633	\$112,595	62%	-29%	-41%
43000 Facilities Acquisition and Construction; Professional Services	\$194,560	\$78,959	\$146,103	\$177,408	-9%	125%	21%
45100 Building Acquisition, Construction and Improvements	\$2,300,195	\$3,138,423	\$3,871,817	\$1,333,599	-42%	-58%	-66%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$182,760	\$365,520	\$365,520	N/A	100%	0%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,000	\$15,900	\$20,750	\$23,408	30%	47%	13%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$280,223	\$374,169	N/A	N/A	34%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,265,906	\$2,049,493	\$1,653,837	\$2,254,680	0%	10%	36%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$289,988	\$0	\$0	\$3,657	-99%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$310,000	\$335,000	\$855,000	\$657,000	112%	96%	-23%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$101,305	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$235,081	\$208,159	\$196,757	\$205,730	-12%	-1%	5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$113,467	\$121,354	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,996,000	\$6,204,000	\$7,231,000	\$7,890,500	97%	27%	9%
Nonoperational Total	\$10,104,460	\$12,884,886	\$15,187,634	\$13,879,666	37%	8%	-9%
Prorated By Fund							
26491 2007 Account Code - PERF	\$269,557	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,306,792	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$242,181	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,530,355	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$12,246	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$71,977	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$9,433,109	\$0	\$0	\$0	N/A	N/A	N/A